

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the CTR Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

Regulation 3 amends the definition of “couple” in the CTR Regulations to take account of the introduction of same sex marriage.

Regulation 4 amends provision at regulation 16 of the CTR Regulations to extend the classes of persons who do not need to be habitually resident in the United Kingdom in order to qualify for a council tax reduction.

Regulation 5 amends the definition of persons who are not entitled to council tax reduction. The effect is that persons who are nationals of states which have ratified the specified Convention or Charter will no longer be excluded from qualifying for a council tax reduction, if they are lawfully present in the United Kingdom.

In addition to uprating figures that are used to calculate the amount of council tax reduction that a claimant is entitled to receive, the amendment made by regulation 6 provides that no deduction is to be made in respect of a non-dependant who is not residing with the applicant for a council tax reduction as a result of being in the armed forces and who is absent from home on operations.

Regulations 7 and 8 amend provision for review of a determination on an application for a council tax reduction. Specifically, regulation 7 provides for one member of the panel of persons who conduct further reviews to be nominated as senior reviewer, with regulation 8 providing for the senior reviewer to determine whether an application can be withdrawn and, more generally, for other members to have regard to any procedural guidance issued by the senior reviewer. Regulation 8 also enables parties to a review to request full reasons for a decision, and to ask that it be set aside, in both cases within a prescribed timescale.

Regulations 9 and 10 uprate figures that are used to calculate the amount of council tax reduction that a claimant is entitled to receive.

Regulations 11 to 13 make minor amendments to update and correct references in Schedules 3, 4 and 5 to the CTR Regulations.

Regulations 15 to 23 make amendments with similar effect to the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012. In addition, regulation 22(a) provides that any social fund payment is to be disregarded in the calculation of an applicant’s capital and, in consequence, in the calculation of income. Such provision is already made in the CTR Regulations, which have a different scheme of capital disregards.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 1 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 2 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 2-13 revoked by [S.S.I. 2021/249 sch. 6](#)
- reg. 3 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 4 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 5 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 6 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 7 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 8 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 9 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 10 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 11 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 12 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 13 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 14 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 15 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 16 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 17 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 18 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 19 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 20 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 21 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 22 coming into force by [S.S.I. 2015/46 reg. 1](#)
- reg. 23 coming into force by [S.S.I. 2015/46 reg. 1](#)